

Registered number: 536535
Charity number: CHY 22174

**ENGINEERS WITHOUT BORDERS, IRELAND COMPANY LIMITED
BY GUARANTEE**

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Governance Board and Advisers	1
Directors' Report	2 - 15
Directors Responsibility Statement	16
Independent Auditors' Report	17 – 19
Statement of Financial Activities	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23 - 29

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Directors

Liam McCarton
Declan Alcock
Elaine Doyle

Company registered number

565535

Revenue Commissioners Charity Number

CHY 22174

Registered Charity Number

20158101

Registered office

Dogpatch Labs, Unit 1, The CHQ Building, North Wall Quay, Dublin 1

Company secretary

Liam McCarton (appointed 14 January 2021)

Independent auditors

PKF O'Connor, Leddy & Holmes Limited, Century House, Harold's Cross Road, Dublin 6W

Bankers

Bank of Ireland, Lower Baggot Street, Dublin 2

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present herewith their report and audited financial statements for the financial year ended 31st December 2021.

STRUCTURE, GOVERNANCE & MANAGEMENT

Charity Status

Engineers Without Borders Ireland CLG is a charity registered in the Republic of Ireland registered charity number 20158101

Build out our board and Services Delivery Committee

The governance structure of EWB-Ireland comprises a Board of Directors, an Executive Committee and a local branch network within colleges including Cork, Dublin, Limerick, Carlow and Sligo.

The Board of Directors are responsible for setting the strategic direction of the organization, monitoring compliance and use of resources and establishing policy. No remuneration is paid to Directors for their services on the Board. The directors who served during this period were

Liam McCarton
Declan Alcock
Elaine Doyle

EWB Ireland has 1 paid member of staff, Katie Mahon, Program Manager for Build Solid Ground.

The Executive Committee is comprised of a multi-disciplinary team of engineering professionals with significant experience in engineering, academia and international development. All members are highly committed volunteers. The committee members who served during this period were:

*Aoibhin Flanagan
Andrew O'Connell
Elsie O'Gorman
Fiona Little
garret murphy
Gerard Joseph McGranaghan
Meriel Engrand*

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

FAIR REVIEW OF THE BUSINESS FOR THE PERIOD AND ITS FINANCIAL POSITION

Income

The charity earns most of its revenue through grants and donations, €97,017 (2020; €94,182). Donations were raised in relation to the purchase of project and event costs and general donations to help in day-to-day operational expenses. They were a mixture of corporate and private donations.

Expenditure

The main item of capital expenditure during the period was Program Managers salary and project costs. There were operating expenses of €104,548 (2020; €73,246) covering Charitable activities and Project costs.

The Balance Sheet is on page 21. This discloses a stable financial base which is a vital support to Engineers Without Borders Ireland. The reserves are represented in its Total Funds amounted to €58,771 at the 31st of December 2021 (2020: €56,539).

Overall Financial Performance

There was a surplus of €2,232. The charity is just commencing operations and as such fund raising is at a very early stage. For the charity, as we progress into the next financial year the financial focus will be on:

- Developing fund raising capacity & identifying potential supporters
- Keeping a tight financial discipline and ensuring we operate within our financial capacity

We also recognize all the many people who are providing their support at no cost, or at very substantially reduced rates which has allowed us to develop the plans to their current levels. Without this support we could not have progressed to the status.

Results

The surplus for the period, amounted to €2,232.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Principal Risks and Uncertainties

The Board has an established risk policy that is kept under review every quarter. Directors have identified and reviewed the major strategic, business, and operational risks faced by the organisation and are satisfied that reasonable steps are being taken to mitigate exposure and impact.

The organisation highlighted COVID-19 as a major risk in 2020. The organisation will continue to monitor this risk during 2021 as part of its overall operations. While COVID-19 restrictions had slowed down the implementation of some projects during 2020, the organisation worked with donors to reschedule timelines to ensure that programmes could resume or where appropriate move activities online in 2021.

The Board believes that there are therefore no material uncertainties that call into doubt Engineers Without Borders Ireland's ability to continue in operation.

Funding & Policy development

As part of our strategic review, the board identified the strongest future options for continued funding for as the EU Development Education and Awareness Raising (DEAR) program and Irish Aid Development Education funding. We have a successful track record with both institutions and will build on these relationships while also identifying alternative sources of institutional grant funding. EWB Ireland has long term partnerships with a number of corporate donors, along with maintaining these relationships we have established a dedicated CSR sub-committee to diversify corporate funding and a dedicated Membership sub-committee to increase membership subscriptions.

Service Delivery

The board has formulated a strategic plan based around the cross-cutting themes of Educate, Innovate and Collaborate. These incorporate continuation and consolidation of the development education program "Where There is No Engineer" within Irish colleges with the development of an online academy as an educational resource. We will seek opportunities for co-learning projects in partner countries and between Irish and overseas students. We will further develop the Innovation Academy which provides successful students with internships and the opportunity to develop their projects with communities in overseas partner countries.

Operations

The board maintains a policy of sustainable growth within the organisation whereby EWB Ireland can successfully deliver its charitable purpose while maintaining the agility and flexibility of a small organisation.

Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Directors

The directors who served during the period were:

Liam McCarton

Declan Alcock

Elaine Doyle

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Strategy and Objectives

The main object for which the Company is established (the "Main Object") is to bridge the gap between academia, industry, and NGOs to give Irish engineers and scientists opportunities to learn about and contribute to sustainable development globally.

We do this by partnering with disadvantaged communities, both in Ireland and overseas, to improve their quality of life through education and implementation of sustainable engineering projects, while promoting global experience for engineers, engineering students, and similarly motivated non-engineers.

To achieve this core objective the company was engaged in the following principal activities during the year to 31 Dec 2021

1. Build Solid Ground

This project formally commenced following workshops in January 2018, was completed in 2021 and is a partnership as part of the EU funded action entitled "Solid Ground: Building Critical Understanding and Active engagement for Sustainable Development Goal (SDG) 11 and the New Urban Agenda (Habitat III), promoting global housing, land rights, resilient and sustainable cities. This three-year project focuses on land rights, disaster resilience, slum upgrading and equality.

The project was due to conclude in November 2020 however due to the Covid19 pandemic it received a 6-month force majeure extension.

The project goals are to:

- Educate Europeans about global development needs and solutions for housing and land in cities and urban settlements.
- Offer specialized non-formal learning for interested groups on land, gender equality, housing and poverty reduction.
- Link local to global by showing interdependencies between Europe and the Global South – to specific countries in Africa, Central and Latin America, and Asia.
- Motivate Europeans to volunteer and take action for housing and land rights.

This project is funded by the European Union, and is managed by Habitat for Humanity Europe, Middle East & Africa (EMEA). It is part of **Solid Ground**, a global advocacy campaign to improve access to land for shelter by Habitat for Humanity International.

The **Build Solid Ground** project focuses specifically on Sustainable Development Goal (SDG) 11 – *Make cities and human settlements inclusive, safe, resilient and sustainable*. The project involves 14 partners from seven different EU countries – Bulgaria, Hungary, Ireland, Poland, Romania, Slovakia, and the United Kingdom – and aims to hold global leaders accountable for the commitments set out in the Sustainable Development Goals and the New Urban Agenda. The EU funding for this project comes from the Development, Education and Awareness Raising program (DEAR), and so a particular goal of the project is to inform Europeans about these governmental commitments, engage citizens to support global housing and land issues and show how our social, economic and environmental well-being at home depends heavily on prosperity in the rest of the world.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

2. Development Education

“Where There Is No Engineer (WTINE) – Designing for Community Resilience” is a design initiative coordinated by the Development Technology Research Group within the Dublin Institute of Technology. The program is delivered in partnership with Irish Aid, Bentley Systems and Engineers Without Borders Ireland. The program is funded through the Build Solid Ground project.

It provides participants with the opportunity to learn about design, teamwork and communication through real, inspiring, sustainable and cross-cultural development projects. By participating in the program, students and professionals will have the opportunity to design creative solutions to real life development projects.

Engineers Without Borders are the partners responsible for organizing activities at undergraduate and industry level. In October 2020 EWB launched the “Where there is no Engineer – Designing for Community Resilience” Program (WTINE 2020). The program was officially opened through a series of workshops at universities and Institutes of Technology across Ireland. The specific target groups are as follows:

- TU Dublin Level 9 MSc Climate Resilient Infrastructure
- TU Dublin DT026/4 Product Design (Final Years)
- TU Dublin, Level 7: DT004/1 Civil Engineering: 1st Years
- South East Technological University (formerly Waterford IT)
- South East Technological University (formerly IT Carlow), Level 8 Civil Engineering: Final Years
- Trinity College Dublin, Civil/Environmental Engineering, Second Years
- National College of Art and Design (NCAD): Level 8 Product Design 3rd Years (Bureau+)
- Munster Technological University (MTU) Level 7 Civil Engineering: 1st Years
- National University of Ireland Galway, Level 8 Mechanical and Biomedical Engineering: 2nd Years
- Galway Mayo Institute of Technology, Level 8 Final Year Engineers
- Queens University Belfast EWB Student Chapter, Mix of Engineering Students

A number of lunchtime toolboxes were also held with industry to promote the design challenge. The challenge was also promoted through social media (Facebook, Twitter and LinkedIn) and our website.

Outstanding undergraduate teams participated in the National Finals where their work was reviewed by a multidisciplinary panel of judges. Due to the ongoing Covid-19 pandemic and in line with social distancing requirements the finals were held online on Saturday 29th May 2021. The format of the finals was a “Dragon’s Den” style pitch. Eight teams presented their concepts to four judges, hoping for a chance to develop their concepts further in partnership with Engineers Without Borders sponsor, Bentley Systems. Alan Fitzgerald and Mark McGinley, both third year architecture students from Waterford Institute of Technology were joint winners of the Where There Is No Engineer - Designing for Community Resilience national finals held online on 29th May 2021.

This year, the students focused on designing solutions for schools in Kabwe, Zambia. Engineers Without Borders partner, Zamda Ireland run a school and emergency shelter in the urban area of Kabwe and a school in the village of Chileyia about 20km away. The winners came up with separate innovative and imaginative designs to expand and improve Chileyia Village School, both keeping student wellbeing and sustainability in mind. As judges found it difficult to choose between them, the two designs were selected as joint winners of the award with the judges recommending that the students work together to combine their designs for the best possible outcome. Alan presented “Phases - A three cluster phased school design approach that allows for enclosed, protected and flexible teaching spaces”. Joint winner Mark presented “The Street - Where the excitement and joy of school life is reflected inwards, creating a safe haven of community”.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

2.1. WTINE Workshops

The workshops given are as follows.

TU Dublin Level 9 MSc Climate Resilient Infrastructure

- *SDGs Workshop, 9th February 2021, 4-5.30pm, Online*
- The EWB Program Manager Emma Brown facilitated a workshop with the students on the Sustainable Development Goals. The students were introduced to the Goals and a short video was played that gives an overview of what each Goal aims to achieve; this was followed by discussion. The PM then introduced the Sustainable Development Report that exposes the unjust development of high-income countries who have extremely poor climate metrics and further discussion followed this activity. Further resources were shared with the students that critically examine the success story of the SDGs.

TU Dublin DT026/4 Product Design (Final Years)

- *WTINE Launch, 22nd September 2021, 3-4pm, TUD Grangegorman Campus*
- The EWB PM launched the WTINE program with Final Year Product Design students; firstly, introducing EWB, what we do and what the WTINE program is about. The PM then conducted a Kahoot quiz with the students with questions on life in Zambia and India. This was followed by discussion of the two design opportunities of Kabwe, Zambia (a more open brief) and Friend In Need India Trust's ecosan toilet design opportunity.
- *SDGs Workshop, 29th September 2021, 2-3pm, TUD Grangegorman Campus*
- The EWB PM facilitated a workshop on the Sustainable Development Goals (SDGs) with students. The students were asked to share what development and sustainable development means to them and the PM captured their comments on a Miro board. The PM then discussed how EWB defines sustainable development and introduced the Sustainable Development Goals. The students then broke out into groups to discuss their ideas for their projects and how they relate to the SDGs (what goals, targets and indicators do they impact etc).
- *Sanitation and Ecosan Toilets Workshop with FIN, 8th October 2021, 10-11am, Online*
- Shyama Ramani from FIN hosted a workshop discussing the context of sanitation and sanitation systems in India and globally with a certain number of TUD PD students joining the workshop. Shyama discussed policy, cultural norms, the history of failure of many international NGO WASH interventions and conducted a sanitation quiz with the students to test their knowledge and opinions. The event was recorded and shared with the TUD PD lecturer.
- *Q&A Session on Kabwe, Zambia with Liam McCarton, 5th November 2021, 10-11am, Online*
- Liam McCarton facilitated a Q&A session on aspects of life in Kabwe and the EWB design location of Sables Nua school including the school's water use and supply, food consumption, cooking, food growing etc. Some students also mentioned the designs they were working on and Liam shared input and feedback on these.
- *Final Student Presentations, 15th December 2021, 2.45-5pm, TUD Grangegorman Campus*
- EWB PM and Liam McCarton attended the final presentations by the students of their designs which included food security projects, a sustainable ink solution, rainwater harvesting etc. The students presented in short three minute slots and subsequently discussed their prototypes and EWB staff shared feedback.

TU Dublin, Level 7: DT004/1 Civil Engineering: 1st Years

- *WTINE Launch, 16th November 2021, 11-1pm, TUD Bolton St Campus*
EWB Director Liam McCarton launched the WTINE program with the students, discussing what EWB does, what the WTINE program is about and discussing the design location of Kabwe, Zambia. This group focused on designing water filters for the location of Kabwe, Zambia.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

- *Design Thinking Workshop, 30th November 2021, 11-1pm, TUD Bolton St Campus*
- The EWB PM and Liam McCarton led a design thinking workshop with the First Year students. The workshop began with the students playing EWB's water filter game to make their own filters using materials and budgets provided by EWB; these budgets were linked to high income, middle income and low-income countries. Liam McCarton then discussed examples of design thinking from around the world and the students were asked to come up with a really bad idea and then got a bad idea from another group and had to improve it.
- *Final Student Presentations, 14th December 2021, 11-1pm, TUD Bolton St Campus*
- The EWB PM and Liam McCarton attended the final presentations by the students of their proposed water filters for Kabwe, Zambia. Each group presented and a Q&A followed with EWB staff and the TUD lecturer. The EWB PM discussed further opportunities for engagement with EWB- participating in a Dogpatch tour and taking part in an EWB WTINE evaluation.

South East Technological University (formerly Waterford IT)

- *WTINE Launch, 5th February 2021, 10am-12pm, Online*
- The EWB PM and Director Liam McCarton hosted a launch of the "Where There Is No Engineer" program with Third Year architecture students including an introduction to EWB, what the organisation does and what the WTINE program is about. A short Kahoot quiz on life in Zambia was conducted with the students. Liam McCarton then gave an overview of life in Kabwe and Chileya, Zambia (the latter being the design location for the students) and a general Q&A was held with the students, discussing architectural opportunities.
- *SDGs Workshop & Using Alternative Resources in an African construction context, 12th February 2021, 10am-12pm, Online*
- PM Emma Brown delivered a session on the Sustainable Development Goals: giving an introduction to the Goals, playing a video presenting more info on what each Goal hopes to achieve and sharing questions for reflection. The planetary boundaries were then presented and tools for comparison of planetary overshoot/undershoot shared, as well as a video on the planetary boundaries and the climate crisis featuring Johan Roeckstrum. Liam McCarton discussed his experience of building using alternative materials, including rammed earth, in Niger and other countries.
- *Design Review Session, 26th February 2021, 10-11.30am, Online*
- PM Emma Brown and EWB Director Liam McCarton joined the SETU (then WIT) students online to share feedback on their proposed architectural schemes.
- *Design Critique & Review Session, 26th March 2021, 9.30-11.30am, Online*
- A second design feedback session was held between SETU students and lecturers and EWB staff (PM & Liam McCarton). A select number of students presented their scheme drawings and concepts for discussion. A French architect who partners with SETU also joined and provided input and feedback on the day.
- *NBS Workshop, with a particular focus on Integration of Rainwater Harvesting Systems into buildings, 16th April 2021, 10-12pm, Online*
- EWB Director Liam McCarton held a workshop with SETU students on the design and implementation of rainwater harvesting systems in buildings, with a focus on his experience working in a number of African countries.
- *Student Practice Presentation Session, 30th April 2021, 10-12pm, Online*
A select group of students presented their scheme designs to EWB Director Liam McCarton and PM Emma Brown for feedback, ahead of all students' final presentations on May 7th.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

- *Final Student Presentations, 7th May 2021, 9-5pm, Online*
- All SETU students presented their final schemes to an interdisciplinary panel of judges including EWB Directors Elaine Doyle and Declan Alcock, current and former Bentley staff members Aravinda Billavara and Maria Gkovedarou, and Arup engineers Roisin McKeever and Karen McGillion. Students presented in groups and then discussion followed with the judges on various aspects of the students' presentations.

Trinity College Dublin, Civil/Environmental Engineering, Second Years

- *Design Feedback Session, 2nd March 2021, 6-8pm, Online*
- The TCD students shortlisted for the WTINE Finals in 2021 took part in a design feedback session with EWB committee members Meriel Engrand and Elsie O'Gorman. The students presented their concepts and designs, and a Q&A was held with the panel. The EWB committee members selected a number of students to go forward to the Finals.
- *WTINE Launch, 17th September 2021, 9.30-10.30am, Online*
- The EWB PM and Director Liam McCarton hosted a launch session with the Second Year Engineering students, introducing them to the WTINE competition. The PM introduced EWB as an organisation, discussing what we do, how the WTINE competition works and introduced the two design locations of Kameswaram, India and Kabwe, Zambia along with the design opportunities for students. A short Kahoot quiz on life in India and Zambia was also conducted with the students. Director Liam McCarton discussed human centred design with the students, did a walkthrough of the context in Kabwe with EWB partners Sables Nua and discussed the FIN ecosan toilet opportunity as well as the context of NGO WASH interventions around the world.
- *SDGs Workshop, 24th September 2021, 9.45am-11am, Online*
- The PM facilitated a workshop on the SDGs with the Second-Year students. The students were asked to share what development and sustainable development mean to them and the PM captured their comments on a Miro board. The PM then discussed what sustainable development means to EWB and introduced the Sustainable Development Goals. The students then broke out into groups to discuss their ideas for their projects and how they would impact on the SDGs.
- *Sanitation and Ecosan Toilets Workshop with FIN, 8th October 2021, 10-11am, Online*
- Shyama Ramani from FIN hosted a workshop with TCD students discussing the context of sanitation and sanitation systems in India and globally. Shyama discussed policy, cultural norms, the history of failure of many international NGO WASH interventions and conducted a sanitation quiz with the students to test their knowledge and opinions. The event was recorded and shared with the TCD lecturer.
- *Q&A Session on Kabwe, Zambia with Liam McCarton, 5th November 2021, 10-11am, Online*
- Liam McCarton facilitated a Q&A session on aspects of life in Kabwe and the EWB design location of Sables Nua school including the school's water use and supply, food consumption, cooking, food growing etc. Some students also mentioned the designs they were working on and Liam shared input and feedback on these.
- *Arup Staff Presentations on Development Projects, 12th November 2021, 10-11am, Online*
- Three Arup staff Richard Murphy, Tiwa Jayeola and Vincent Hurley discuss their experience working on sustainable engineering projects in Rwanda, Kenya and Zambia- tools and approaches they used to work with people locally using a needs first approach, design of orphanages in Zambia and the design of the Rwanda Institute for Conservation Agriculture.
- *Final Student Presentations, All Attended Online by the PM due to Covid, Days and Times listed below*
- The students presented their final design concepts to the EWB PM for feedback. The majority of students had focused on the Zambia design opportunity with a small number of students choosing to work on the Ecosan design brief. Projects were selected to go forward to the next stage of the competition; a design review and feedback session with EWB partners Arup and EWB Committee Members in early 2022.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

- 23rd November 12-1pm
- 25th November 12-1pm
- 26th November 10-11am
- 29th November 11-12pm
- 29th November 2-3pm
- 2nd December 12-1pm
- 3rd December 10-11am

National College of Art and Design (NCAD): Level 8 Product Design 3rd Years (Bureau+)

- *WTINE Launch, 27th September 2021, 11-12pm, Online*
- EWB PM and Director Liam McCarton launched the WTINE program with NCAD Third Year students. The format was the same as outlined above for other launches, however the design brief focused exclusively on the FIN Ecosan Toilet Opportunity. Liam McCarton discussed the context of WASH interventions overseas and his experience with sanitation systems and ecosan toilets.
- *Introduction to Design Location with EWB Partners Friend In Need India Trust (FIN), 1st October 2021, 10-11am, Online*
- The NCAD students participated in an information webinar with EWB partners FIN, led by Prof Shyama Ramani, who discussed the sanitation context in India and the design location, the village of Kameswaram. Prof Ramani discussed the cultural context, the political/governmental context and the technological aspects of sanitation systems. A Q&A followed with the NCAD lecturer and students.
- *Student Research Presentations, 7th October 2021, 2-4pm, Digital Depot at the Digital Hub, Thomas St, Dublin 8*
- The students presented their research findings using posters to the EWB PM and Director Liam McCarton. The students had been allocated various research themes such as design requirements, water supply, cultural dimensions for consideration, resources/the environment/health etc. Feedback was shared by EWB staff following the students' presentations.
- *Student Concept Presentations, 21st October 2021, 2-4pm, Digital Depot at the Digital Hub, Thomas St, Dublin 8*
- The EWB PM and Director Liam McCarton attended the concept presentations by students. At this stage, students had developed their initial concepts under the headings of design technology, behaviour, rainwater collection and social norms. The students presented their concepts and discussion followed with their lecturer and EWB staff.
- *Concept Feedback with FIN, 28th October 2-3pm, Online*
- Shyama Ramani shared feedback with the students on their various concepts, sharing further information on the situation in Kameswaram and asking further questions of the students to understand how their designs would work etc.
- *Final Student Presentations with EWB & FIN, 11th November 2021, 10-12pm, Digital Depot at the Digital Hub, Thomas St, Dublin 8*
- The EWB PM and Director Liam McCarton attended the presentations in person with FIN staff Shyama Ramani and Raja Venkataramani attending remotely to share feedback and hold a Q&A with the students following their final project presentations. Projects included an Ecosan animation video, community toilet design, seat separation design, mobile seat design and water use overview.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

SETU (formerly IT Carlow), Level 8 Civil Engineering: Final Years

- *WTINE Launch, 28th September 2021, 11-12pm, SETU Carlow Campus*
- The EWB PM launched the WTINE competition with Final Year Civil Engineers in SETU's Carlow campus, introducing EWB, what we do and what the WTINE program is about. The PM then conducted a Kahoot quiz with the students with questions on life in Zambia and India. This was followed by discussion of the two design opportunities of Kabwe, Zambia (a more open brief) and Friend In Need India Trust's ecosan toilet design opportunity.
- *SDGs Workshop, 19th October 2021, 11-12pm, Online*
- The EWB PM delivered a workshop on the SDGs with the students. Students were asked to share what development and sustainable development mean to them and the PM captured their comments on a Miro board. The PM then discussed how EWB defines sustainable development and introduced the Sustainable Development Goals, using the framework EWB applies to break up the Goals into sections. The students then watched videos on former winning WTINE projects (biochar kilns and airdrop technology) and discussed how these innovations would positively impact the communities of Kabwe socially, environmentally and economically.
- *Rainwater Harvesting Workshop with Liam McCarton, 9th November 2021, 11-12pm, Online*
- EWB Director Liam McCarton held a workshop with SETU students on the design and implementation of rainwater harvesting systems in buildings, with a focus on his experience working in a number of African countries.
- *Webinar on Arup International Development Projects and Practices, 30th November 2021, 1.15-2.15pm, Online*
- Two members of the Arup International Development team in London hosted a webinar to discuss Sustainable Buildings and WASH Design projects they have worked on, which was attended by SETU's Civil Engineering lecturer Peter Kelly. They discussed different practices adopted by the Arup team including passive design, cool roofs, innovative hand washing interventions etc. Peter Kelly shared the recording of the event with his students who integrated some of the solutions presented by Arup staff into their final WTINE projects.

Munster Technological University (MTU) Level 7 Civil Engineering: 1st Years

- *WTINE Launch, 12th October 2021, 1-2pm, Online*
- The EWB PM launched the WTINE competition with First Year Level 7 Civil Engineers, introducing EWB, what we do and what the WTINE program is about. The PM then conducted a Kahoot quiz with the students with questions on life in Zambia and India. This was followed by discussion of design opportunities that the students could focus on in Kabwe, Zambia as well as the Ecosan design opportunity with FIN.
- *Design Thinking Workshop, 2nd November 2021, 1-3pm, MTU Campus, Cork*
- EWB Director Liam McCarton delivered a design thinking workshop with the First Year students on the theme of "Disposable Ideas", aimed at getting the students to think differently about resources, use of materials etc.
- *SDGs Workshop, 16th November 2021, 1-3pm, MTU Campus, Cork*
- The EWB PM delivered a workshop with students on the SDGs including a discussion on the students' knowledge of Sustainable Development and an introduction to the SDGs. They were asked to consider what sustainable development would look like for a community in Cork such as Carrigaline. The students discussed sustainable development interventions for the community under the EWB resilience networks of shelter, self-supply water and sanitation, community participatory health, food security, on- and off-grid energy systems and communications. In the second part of the workshop, the students considered what interventions would look like for the city of Kabwe in Zambia. They then watched videos on former winning WTINE projects (biochar kilns and airdrop technology) and discussed how these innovations would

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

positively impact communities of Kabwe socially, environmentally and economically.

- *Webinar on Arup International Development Projects and Practices, 30th November 2021, 1.15-2.15pm, Online*
- Two members of the Arup International Development team in London hosted a webinar with MTU students to discuss Sustainable Buildings and WASH Design projects they have worked on. They discussed different practices adopted by the Arup team including passive design, cool roofs, innovative handwashing interventions etc.
- *Final Student Presentations, 6th December 2021, 12-2pm, Online*
- The EWB PM attended online presentations by the students of their final designs. These included a proposed ecosan toilet design, sustainable energy solutions etc. Feedback was shared and discussion held with the students.

National University of Ireland Galway, Level 8 Mechanical and Biomedical Engineering: 2nd Years

- *WTINE Launch, 18th October 2021, 1-2pm, NUIG Campus*
- EWB PM and Director Liam McCarton launched the WTINE competition with a new cohort in 2021-Second Year mechanical and biomedical engineering students. The PM gave a brief overview of EWB and what WTINE is about/how it works. Liam McCarton then delivered a presentation on the different design opportunities- Kabwe, Zambia (open design brief), India (ecosan toilets brief) and the opportunity for PPE development, possibly in tandem with EWB partners Field Ready, as requested by NUIG staff.

Galway Mayo Institute of Technology, Level 8 Final Year Engineers

- *WTINE Introduction with students, 28th October 2021, 3.30-4.30pm, Online*
- The EWB PM and Liam McCarton discussed the WTINE design brief of ecosan toilets with two GMIT Final Year students (Energy Engineering and Biomedical Engineering) who selected to focus on the brief for their final year projects. The discussion was informal, and a Q&A followed.

Queens University EWB Student Chapter, Mix of Engineering Students

- *WTINE Launch, 24th November 2021, 5-6pm, Online*
- The EWB PM launched the WTINE competition with students from the Queens EWB Student Chapter. A brief overview of EWB Ireland's current work was given and then the design opportunities in Zambia and India were discussed.

2.2. WTINE Online Academy: Information Sessions with Lecturers and Students

- *Introduction to WTINE Online Course, 1st September 2021, 2-3pm, Online*
- The EWB PM introduced new lecturers at NUIG to the WTINE Online Academy, sharing content and talking through the composition of the course and how the lecturers could integrate it to complement their delivery of WTINE in 2021/2022.
- *Introduction to WTINE Online Course, 6th September 2021, 10-11am, Online*
- The PM Emma Brown held a session with current and future WTINE lecturers to introduce them to the online WTINE course. Lecturers from TU Dublin, Galway Mayo Institute of Technology and DCU attended the session. Emma did a walkthrough presentation of the WTINE course and answered all questions from the lecturers.
- *Introduction to WTINE Online Course, 8th September 2021, 4.30-6pm, Online*
- EWB PM Emma Brown held an info session with TCD lecturer Sarah McCormack to introduce her to the WTINE Online Academy.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

- *Feedback Session with NCAD Student, 20th December 2021, 11-12pm, Online*
- The EWB PM facilitated a meeting and evaluation of the WTINE Online Course (the Online Academy) with NCAD student John Fawcett-Peck. The PM discussed specific questions with the student as well as having a general discussion on his ideas for how the course and modules could be improved.
- *Feedback Session with UCC EWB Chapter Member, 21st December 2021, 11-12pm, Online*
- The EWB PM facilitated a meeting with a member of EWB's student chapter in UCC as a second evaluation/feedback session. The meeting followed the same format as outlined above.

2.3. Bentley Workshops

- *Launch of EWB/Bentley Partnership, 1st February 2021, 1.30-2.30pm*
- The EWB PM held an online launch of EWB and Bentley's partnership (established in late 2020) in February 2021. This was attended by university lecturers and students from Trinity College Dublin, TU Dublin and Carlow IT (now SETU). A Bentley staff member presented on Bentley's work and international projects and the software that is available to third level students for free via membership of EWB. A Q&A followed with students and lecturers.
- *Bentley Info Session with Lecturers, 10th September 2021, 11-12pm*
- The EWB PM and Bentley staff member held an info session for WTINE participating lecturers to inform them about the software available to their students. The Bentley staff member made a presentation on the software and this was followed by a Q&A.
- *Bentley Webinars with WTINE winning students in summer 2021*
- The winners of the WTINE competition in 2021, two Third Year architecture students from SETU (formerly Waterford IT), took part in a series of webinars with Bentley staff to introduce them to how their software can be used to model architectural designs. These webinars were held in July and August.

3. EVENTS

3.1 "Build Solid Ground" Project Closing Event, 20th January 2021, 9-3pm, Online

- The EWB Program Manager (PM) Emma Brown attended the final BSG project meeting and presented on the activities of EWB over the three years of the "Build Solid Ground" project. The event was held fully remotely due to the Covid 19 pandemic. The EWB PM shared EWB's learnings from participating in the project, what we would identify as the strengths and weaknesses of the DEAR program, our planned further use of products developed, the biggest added value for EWB from participating etc. EWB participated in discussions and interactive sessions with all BSG project partners.

3.2. Events with Engineers Ireland

- *"The SDGs on our Campuses: Practice in Teaching, Research and Operations", 18th February 2021, 10-11.30am*
- EWB Director Liam McCarton gave a talk on the "unSustainable Development Goals", referencing the planetary boundaries and lack of alignment between the SDGs and the planetary boundaries given the central focus on economic growth. He charted the rise of carbon emissions throughout his life, sharing a personal reference point for the presentation. He also introduced the "Where There Is No Engineer" program to attendees.
- *Presentation on EWB Ireland: Opportunities for Students and Professionals, 18th February 2021, 6-8pm*
- The EWB PM introduced the work EWB does and the kind of projects we run to Engineers Ireland members; both students and young professionals, discussing former volunteering opportunities, the WTINE program, EWB events and conferences etc. The event was followed by a Q&A with students.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

- *World Engineering Day for Sustainable Development, 4th March 2021, 1-2pm*
- The PM Emma Brown gave a presentation as part of Engineers Ireland's Sustainability Roadshow and joined a panel to discuss what are the opportunities for the engineering profession to support sustainability. The PM discussed EWB's work in terms of the "Where There Is No Engineer" competition, our involvement in the "I Wish" event and our work as part of the EU DEAR program on nature-based solutions.

3.2. EWB Events

- *EWB SDG Day, 4th March 2021, All Day, Online*
- EWB launched its first SDG Day awareness raising and fundraising event, asking people to share a photo of an SDG that is important to them online (a template was shared by EWB) and to donate to EWB or become a member. The event helped EWB secure new members and donations.
- *EWB Annual Conference, 4th March 2021, 6-8pm, Online*
- EWB held its annual conference in 2021 to coincide with World Engineering Day for Sustainable Development. Guest speakers included Riccardo Mastini who discussed the degrowth movement and how it could be the solution we need in our current times of environmental degradation and climate emergency. EWB was also joined by our partners Field Ready Nepal whose Program Manager Pradita Pradhan gave a talk on their work to support local innovation and entrepreneurship, in particular female entrepreneurs.
- *MTU Cork Women in STEM Society Talk, 16th March 2021, 6.30-8pm*
- The EWB PM gave a talk as part of an MTU WiSTEM event on EWB's work and projects to improve women's health etc. The talk and presentation was followed by a Q&A with the students. Panelists from corporate and non-profit sectors also presented to the students.
- *EWB GlobalGiving Accelerator, 5th-23rd April 2021*
- EWB took part in a fundraising campaign on GlobalGiving to raise funds for a biochar kiln project in partnership with Farm Social (a social enterprise set up by former WTINE winners) and Field Ready Nepal. EWB crowdfunded over €5,000 in this three week period from partners and personal connections.
- *"Where There Is No Engineer" Finals, Saturday 29th May, 11am-3pm, Online*
- EWB facilitated the delivery of the WTINE Finals via Zoom with participating students from Trinity College Dublin (engineering students), TU Dublin (product design) and SETU, formerly Waterford IT (architecture students); their lecturers and an interdisciplinary judging panel. Students presented their projects with powerpoint presentations and Q&A sessions were held with the judges. The judging panel was composed of judges from EWB Ireland, our corporate partner Bentley Systems, our international partners Field Ready, organisational partners Engineers Ireland and funders Irish Aid.

3.3. Event With UCD

- *UCD 2021 Postdoc Careers Day: Researchers, Funders & Companies Networking event, 27th May 2021, 3-4.30pm, Online*
- The PM delivered a short presentation on the work EWB does and the opportunities for postdoctoral researchers to collaborate with EWB. Following the presentation, interested students joined Emma and another presenter to ask questions in a breakout room session.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

4. Webinar Series “Reimagining Sustainable Development: Achieving Resilient Communities”

From October to December 2021, EWB hosted five webinars with a range of guest speakers including engineers, landscape architects and urban planners covering topics ranging from critical analysis of the SDGs (“Are the SDGs unsustainable?”); to the community led housing movement in Ireland, Europe and globally; to co-designing cycling infrastructure with communities in Guatemala City.

- *Webinar 1, “Reimagining Sustainable Development: Achieving Resilient Communities”, Liam McCarton, 13th October 2021, 1.30-2.15pm, Online*
- Liam McCarton presented on the global challenges facing humanity in the 21st century and discussed the SDGs: what they are; what are the issues that development experts have raised with them and what are the contradictions inherent in them. Liam shared the Sustainable Development Report 2021 to explore the Sustainable Development Paradox. He discussed the Dashboards and Trends section of the Report to expose how a high-income country like Finland performs well in key indicators like poverty, education, clean water and sanitation; yet performs poorly in terms of climate action and responsible consumption and production. Conversely, a country like Sierra Leone performs poorly across virtually all key development indicators, however, performs positively in terms of climate action and responsible consumption. Finally, Liam discussed what the concept of “Doughnut Engineering” could mean, discussing nature-based solutions and self-supply systems for energy, water etc.
- *Webinar 2, “Masterplan for Network of Bicycle Paths in Guatemala City”, Cathal O’Meara, 20th October 2021, 1.30-2.15pm, Online*
- In this webinar, Cathal O’Meara of Cathal O’Meara Landscape Architects discussed how he delivered a Bicycle Transport Network Plan for Guatemala City, working with local government and running participatory workshops with city residents. He discussed the political backdrop to the development, the various cycling groups and activist groups involved, who the cyclists of Guatemala are (the social context) and how he and his colleagues in government went about developing the masterplan.
- *Webinar 3, “Acting Local: Reframing Sustainable Development”, Angus Mitchell, 3rd November 2021, 1.30-2pm, Online*
- In the third webinar, Angus Mitchell, Technology Development Lead at Engineers without Borders Australia, discussed EWB Australia’s design approach and work with indigenous communities. He discussed their commitment to learn from and implementing approaches to engineering (in particular land management and energy systems) grounded in indigenous knowledge. Angus explained the importance of implementing protocols that enshrine land protection and shift engineering practice towards real sustainability.
- *Webinar 4, “The Transformative Potential of Community-Led Housing”, Tom O’Donnell and Colin McDonnell, 17th November 2021, 1.30-2.15pm, Online*
- Tom and Colin from the non-profit action research think tank, Self-Organised Architecture, led a webinar introducing Community Led Housing, its history, their work with SOA and what challenges for CLH need to be addressed in Ireland. They traced the development of the Community Land Trust from its origins in the American civil rights movement to its ever more widespread use in Europe and the Global South today. They discussed the potential of CLH as civic partnership to empower people to develop future-oriented homes, enterprises and neighbourhoods for themselves.
- *Webinar 5, “Integrated Development means leaving No One Behind: Southern African perspectives on climate change-adaptive and inclusive human settlements”, Stefano Semprini, Benjamin Mansfield, Faldi Samaai & Khalied Jacobs; Likhanyo Hub South Africa; 15th December 2021, 1.30-2.30pm, Online*
- This panel of webinar hosts located in South Africa, Ireland and Switzerland have collaborated on high-impact human settlement projects in South Africa such as the redevelopment of Athlone, the provincial government pilot project Likhanyo Hub, and the international C40 Resilient Cities - Cape Town competition which included leading environmental engineers Max Fordham’s. The speakers discussed

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

their work on these projects in the webinar, as well as the history of how road engineering in Cape Town formed part of the Apartheid regime and alternative liberating visions for urban design and development.

- *SCOPE India; ISEES Ghana; An Taisce, Ireland; Institute of Management Technology, Ghaziabad, India; and NCAD students; 19th November 2021, 12-2pm, Online*
- This webinar addressed the topic of not just how to implement appropriate toilets and sanitation systems in different countries globally but how to ensure that toilets are used appropriately and valued by citizens. This is a complex area that involves not just providing adequate toilets, but behaviour change work. Speakers from India, Ghana and Ireland (EWB Director and An Taisce Clean Coasts Program Officer Elaine Doyle) discussed their experience and the insights they have to share. A Behavioural Economics lecturer also spoke, as well as NCAD students discussing the projects they worked on with FIN as part of the WTINE program.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Dogpatch Labs, Unit 1, The CHQ Building, North Wall Quay, Dublin 1.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

There have been no significant events affecting the Company since the period end.

Auditors

The auditors, PKF O'Connor Leddy & Holmes Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2021

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial period. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period

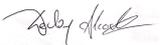
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation;

- observe the methods and principles in the Charities SORP.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

DocuSigned by:

.....7A80B8D66Q4F419.....

Director
Declan Alcock

Date: 21/10/2022

DocuSigned by:

.....E67F398BC1CE4A3.....

Director
Liam McCarton

Date: 21/10/22

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGINEERS WITHOUT BORDERS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Engineers Without Borders (the 'Company') for the year ended 31 December 2021, which comprise the profit and loss account, the statement of financial activities, the balance sheet, the statement of cash flows, the statement of changes in equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31 December 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGINEERS WITHOUT BORDERS

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGINEERS WITHOUT BORDERS

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our auditors' report.

DocuSigned by:
Keith Doyle
4490305172824CC...

Keith Doyle
for and on behalf of
PKF O'Connor, Leddy & Holmes Limited
Statutory Audit Firm
Century House
Harold's Cross Road
Dublin 6w
Date: 21 October 2022

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Income from:					
Charitable activities	3	9,764	97,017	106,781	98,263
Total income		<u>9,764</u>	<u>97,017</u>	<u>106,781</u>	<u>98,263</u>
Expenditure on:					
Charitable activities	4	(4,929)	-	(4,929)	(7,342)
Project costs	4	-	(99,620)	(99,620)	(65,904)
Total Expenditure		<u>(4,929)</u>	<u>(99,620)</u>	<u>(104,549)</u>	<u>(73,246)</u>
Net (deficit)/surplus		<u>(4,929)</u>	<u>(99,620)</u>	<u>(104,549)</u>	<u>25,017</u>
Net movement in funds		<u>4,835</u>	<u>(2,603)</u>	<u>2,232</u>	<u>25,017</u>
Reconciliation of funds:					
Total funds brought forward		<u>12,152</u>	<u>44,387</u>	<u>56,539</u>	<u>31,522</u>
Total funds carried forward		<u>16,987</u>	<u>41,784</u>	<u>58,771</u>	<u>56,539</u>

There were no recognised gains and losses for 2021 or 2020 other than those included in the income and expenditure account.

All activities relate to continuing operations.

The notes on pages 23 to 29 form part of these financial statements.

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 €	2020 €
Current assets			
Cash at bank and in hand	6	39,859	62,153
Accrued Income	7	<u>32,398</u>	<u>-</u>
		72,257	62,153
Creditors: amounts falling due within one year			
	8	<u>(13,486)</u>	<u>(5,614)</u>
Net current assets		<u>58,771</u>	<u>56,539</u>
Net current assets less liabilities		<u>58,771</u>	<u>56,539</u>
Net assets		<u>58,771</u>	<u>56,539</u>
Charity Funds			
Unrestricted funds	9	16,987	44,387
Restricted funds	9	<u>41,784</u>	<u>12,152</u>
Total funds		<u>58,771</u>	<u>56,539</u>

The financial statements were approved and authorised for issue by the Directors on and signed on their behalf, by:

DocuSigned by:

 7A80B8D6604F419...

Director
Declan Alcock

Date: 21/10/2022

DocuSigned by:

 E67F398BC1CE4A3...

Director
Liam McCarton

Date: 21/10/22

The notes on pages 23 to 29 form part of these financial statements.

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 €	2020 €
Cash flows from operating activities			
(Deficit)/Surplus for the financial year		2,232	25,017
Adjustments for:			
(Increase) in debtors	7	(32,398)	
Increase in creditors	8	7,872	2,500
Net cash generated from operating activities		<u>(22,294)</u>	<u>27,517</u>
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents brought forward	6	62,153	34,636
Cash and cash equivalents carried forward		<u>39,859</u>	<u>62,153</u>
Cash and cash equivalents at the end of year comprise:			
Cash at bank and in hand		<u>39,859</u>	<u>62,153</u>
Cash and cash equivalents carried forward		<u>39,859</u>	<u>62,153</u>

The notes on pages 23 to 29 form part of these financial statements.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Sherrard House meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Directors named on page 1.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting Policies (continued)**1.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Directors' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

ENGINEERS WITHOUT BORDERS

(A Company Limited by Guarantee Without Having a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies (continued)

1.6 Going concern

The financial statements have been prepared on the going concern basis.

1.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The creditors only have financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021****2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION OF UNCERTAINTY**

The Directors believe that the nature of the charity's activities did not involve significant critical accounting estimates and judgements.

3. Income from charitable activities

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Grants	-	77,398	77,398	48,682
ARUP Trust	-	15,000	15,000	45,500
Arup	2,500	-	2,500	2,500
Conference Tickets	-	-	-	519
Membership Fees	2,863	-	2,863	1,062
iDonate Donations	-	355	355	
Global Giving Donations	-	4,264	4,264	
Refunds	4,400	-	4,400	-
Total 2021	<u>9,764</u>	<u>97,017</u>	<u>106,781</u>	<u>98,263</u>
<i>Total 2020</i>	<u>4,081</u>	<u>94,182</u>	<u>98,263</u>	<u>98,263</u>

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Analysis of Expenditure	Unrestricted Expenditure	Restricted Expenditure	Total 2021	<i>Total 2020</i>
	€	€	€	€
Staff Expenses	-	-	-	229
Bank charges	819	-	819	214
Accountancy Fees	2,586	-	2,586	2,818
Engineers Ireland Tickets	-	-	-	1,000
Memberships	75	-	75	175
Office Rental	1,165	-	1,165	3,135
Staff Salaries	-	40,156	40,156	38,032
Employers' PRSI	-	4,457	4,457	4,199
Project Expenses	-	49,501	49,501	8,441
Event Costs	-	2,806	2,806	13,478
Staff Training	-	-	-	55
Website Costs	-	2,700	2,700	1,470
Computer Costs	284	-	284	-
Total 2021	<u>4,929</u>	<u>99,620</u>	<u>104,549</u>	<u>73,246</u>
<i>Total 2020</i>	<u>7,342</u>	<u>65,904</u>	<u>73,246</u>	<u>73,246</u>

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021****5. Staff costs**

Average headcount expressed as a full time equivalent:

	2021 No.	2020 No.
Staff	<u>1</u>	<u>1</u>

No director, employee or manager received remuneration amounting to more than €60,000 in either year.

Key Management remuneration amount to €0 (2020: €NIL).

Staff costs were as follows:

	2021 €	2020 €
Wages and salaries	40,156	38,032
Employers' PRSI	<u>4,457</u>	<u>4,199</u>
Total	<u>44,613</u>	<u>42,231</u>

6. Cash and cash equivalents

	2021 €	2020 €
Cash at bank and in hand	<u>39,859</u>	<u>62,153</u>

7. Debtors

	2021 €	2020 €
Accrued Income	<u>32,398</u>	<u>-</u>
Total	<u>32,398</u>	<u>-</u>

ENGINEERS WITHOUT BORDERS**(A Company Limited by Guarantee Without Having a Share Capital)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021****8. Creditors**

	2021	2020
	€	€
Trade Creditors	8,486	3,114
Accruals	5,000	2,500
Total	13,486	5,614

9. Summary of funds - current year

	Brought Forward	Income	Expenditure	Carried Forward
	€	€	€	€
Unrestricted funds	12,152	9,764	(4,929)	16,987
Restricted funds	44,387	97,017	(99,620)	41,784
Total funds	56,539	106,781	(104,549)	58,771

Company status

The Company is limited by guarantee and consequently does not have share capital.

10. Post balance sheet events

There have been no significant events affecting the Company since the year end.

11. Transactions with related parties

There were no transactions with related parties or the directors during the current or preceding year.

12. Comparative information

Comparative information has been re-grouped on a basis consistent with the current year for the purpose of presentation.

13. Approval of financial statements

The board of Directors approved these financial statements for issue on 21 October 2022